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SERIES I No. 19

# OFFICIAL GOVERNMENT OF GOA GAZETTE



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## EXTRAORDINARY No. 3

### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

1/2/2023-Fin(R&amp;C) (A)/3744

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act No. 5 of 1964), the Government of Goa hereby makes the following rules so as to further amend the Goa Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2023.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 90.*— In rule 90 of the Goa Excise Duty Rules, 1964 (hereinafter referred to as the “principal Rules”), in sub-rule (4),—

(i) in the clause (g), for the expression “within the State of Goa”, the expression “within the State of Goa, except on the airport”, shall be substituted;

(ii) in the proviso, for the expression “clauses (a) to (c)”, the expression “clauses (a) and (e)” shall be substituted.

3. *Amendment of rule 99.*— In rule 99 of the principal Rules, after sub-rule (6), the following sub-rule shall be inserted, namely:—

“(7) On airport, the licensed premises for retail sale of liquor may be kept open for 24 hours.”.

4. *Amendment of rule 102.*— In rule 102 of the principal Rules, in sub-rule (2), after the words “same city or town or village”, the expression “except for retail sale of liquor on the airport” shall be inserted.

By order and in the name of the  
Governor of Goa.

*Pranab G Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 14th August, 2023.

#### Notification

1/2/2023-Fin(R&amp;C) (B)/3745

In exercise of the powers conferred by sections 12, 13, 13A, 14 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 1/2/2020-Fin(R&C)/556 dated 11-05-2020, published in the Official Gazette,

Extraordinary No. 5, Series I No. 6 dated 11-05-2020 (hereinafter called the “principal Notification”) as follows, namely:—

In the principal Notification, in PART-D, in sub-part “(II)-SALE”,—

(i) in item (6),

(a) the existing sub-item (vi) shall be renumbered as (vii);

(b) before sub-item (vii) so re-numbered, the following sub-item shall be inserted, namely:—

“

(vi) Bar/Bar-cum-restaurant situated on Airport	Rs. 3,50,000/-.
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”;

(ii) for item (7), the following item shall be substituted, namely:-

“

(7) (i) For retail sale of foreign liquor in packed bottles on Airport.	Rs. 2,00,000/-.
(ii) For retail sale of foreign liquor in packed bottles other than on Airport.	Rs. 8,000/-.

”;

(iii) in item (8), after sub-item (xiv), the following sub-item (xv) shall be inserted, namely:—

“

(xv) Bar/Bar-cum-restaurant situated on Airport	Rs. 3,75,000/-.
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”;

(iv) in item (9), after sub-item (vi), the following sub-item shall be inserted, namely:—

“

(vii) Airport	Rs. 3,00,000/-.
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”;

This Notification shall come into force on the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

*Pranab G Bhat*, Under Secretary, Finance (R&C).

Porvorim, 14th August, 2023.

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